IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 11TH SEPTEMBER 2007 / 20TH BHADRA 1929

WP(C).No. 27018 of 2007(N)

PETITIONER:

P.RAMACHANDRAN,
SANTHARAM HOME APPLICANCES, VI/490,
NJALIATH BUILDING, THIRUVANKULAM, TRIPUNITHURA,
ERNAKULAM DISTRICT.

BY ADV. SRI.BOBBY JOHN
SRI.TOMSON T.EMMANUEL

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
KVAT IST CIRCLE TRIPUNITHURA,
ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 27018 of 2007

Dated, this the 11th day of September, 2007

J U D G M E N T

Even though there is no scope for interfering with conditional stay order, I feel, having regard to the claim of input tax credit made by the petitioner, some modification is called for. In the circumstances, W.P. is disposed of modifying Ext.P7 by reducing the payment to rupees sixty thousand as against Rs. 1 lakh. The petitioner is granted time till 30th of this month to make payment of this amount. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg